

**BY ORDER OF THE SECRETARY  
OF THE AIR FORCE**

**AIR FORCE MANUAL 34-215**

**9 FEBRUARY 2016**

*Services*



**PROCEDURES FOR THE  
CASH MANAGEMENT AND  
INVESTMENT PROGRAM**

**COMPLIANCE WITH THIS PUBLICATION IS MANDATORY**

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This Air Force Manual (AFMAN) implements Air Force Policy Directive (AFPD) 34-2, *Managing Nonappropriated Funds*, by assigning responsibilities and explaining procedures for financial management and operations for all nonappropriated funds (NAF), under jurisdiction of the Chief of Staff of the Air Force (AF). This AFMAN prescribes procedures to use in the Cash Management and Investment Program (CMIP), and related systems for which reporting is integrated. This AFMAN also applies to all Air Force Reserve, Air National Guard (ANG), and Air Force Reserve Officer Training Corps (AFROTC) personnel when they are on federal active duty. Excluded are funds managed by the Board of Directors, Army and Air Force Exchange Service, Chaplain funds and patrons' and prisoners' trust funds. In collaboration with the Chief of Air Force Reserve (AF/RE), the Director of the Air National Guard (NGB/CF), the Director of Services (HQ AF/A1S, and the Deputy Chief of Staff for Manpower, Personnel and Services (AF/A1) develops policy for the cash management and investment program. It does not apply to private organizations' funds or funds established for employees of government contractors. While the financial policies and procedures do not apply to private organizations, they may use them as guidelines. Except as provided in AFI 34-201, *Use of Nonappropriated Funds*, waivers to this AFMAN have no effect without approval and control numbers assigned by Air Force Services Activity, Financial Management and Comptroller Directorate (AFSVA/FM), 2261 Hughes Ave, Suite 156 Lackland AFB, TX 78236-9854. Refer recommended changes and questions about this AFMAN to the Office of Primary Responsibility (OPR) using the AF Form 847, *Recommendation for Change of Publication*; route AF Forms 847 through the Air Force Personnel Center (AFPC) Publications Manager. Ensure that all records created as a result of processes prescribed in this publication are maintained IAW Air Force Manual (AFMAN) 33-

363, *Management of Records*, and disposed of IAW Air Force Records Information Management System (AFRIMS) Records Disposition Schedule (RDS)”, or any updated statement provided by the AF Records Management office (SAF/CIO A6P).

### ***SUMMARY OF CHANGES***

This is a complete revision and re-write of this publication and must be completely reviewed and implemented.

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## Chapter 1

### CMIP GENERAL INFORMATION

**1.1. Applicability.** This manual prescribes relationships of Nonappropriated Fund Instrumentalities (NAFI) in the CMIP with the Air Force Financial Management Fund (AFFMF) and with banks associated with the CMIP. HAF/A1S is the waiver approving authority for non-tiered requirements in this AFMAN.

#### **1.2. CMIP System Overview:**

1.2.1. Background. The CMIP provides for consolidation of cash resources among AF NAIs. Air Force Services Activity, Financial Management & Comptroller Directorate, Treasury Branch, Bank Products and Services Branch (AFSVA/FMNTB) is the central manager of the program for the AFFMF. The AFFMF is the custodial fund for AF NAIs and serves as the central processor for all participating NAIs. The AFFMF presently uses a principal concentration bank, and maintains accounts in financial institutions on or near AF bases worldwide. The CMIP system uses electronic fund transfers (EFTs) to accomplish cash consolidation so that AFFMF cash managers can provide a more efficient use of funds belonging to the participating NAIs. Air Force Services Activity, Financial Management & Comptroller Directorate, Treasury Branch, Portfolio and Working Capital Section (AFSVA/FMNTC) FMNTC invests excess funds in securities authorized by Department of Defense (DoD) until such time as needed for operational or capital expenditures. The Air Force Services Financial Management System (AFSFMS) automatically generates the cash transactions reported on CMIP except for the ACH transactions received directly by Air Force Services Activity, Financial Management & Comptroller Directorate, Treasury Branch, Cash Operations and Integration Section (AFSVA/FMNTC).

1.2.2. Cash and Savings. A professional staff centrally manages the program to ensure that optimum rates of return are received on a national basis, that federal and DoD guidelines are followed, and proper safeguards and internal controls are established for negotiable instruments. NAF funds are invested into authorized transactions as outlined within Department of Defense Instruction (DoDI) 1015.15, Enclosure 9, *Treasury Management and NAF Investments*. Investments can only be made by AFSVA/FMNTC. Other offices administering NAIs will not engage in any investment activity.

1.2.3. Deposits. NAIs (Force Support Squadron, FSS activities) perform their business functions, prepare deposits, and take the deposits to the central cashier for consolidation. The central cashier deposits the consolidated deposit in the field bank, and the deposit slip is returned to the Nonappropriated Fund Accounting Office (NAF AO). The individual activity at off-base sites without a central cashier deposit their funds directly with their local bank and notifies their host NAF AO central cashier of the deposit amount. The central cashier records the deposits on an AF Form 1877, *NAF Central Cashier Control Log*. The completed form is then processed through the Shared Service Center (SSC) and flows directly to the depositing NAI's general ledger and CMIP. Individual deposits are identified by base and NAI. FMNTC will monitor the funds deposited into the field banks and process entries to consolidate the excess funds into the principal concentration account. Bases located outside the Continental United States (CONUS) make deposits to their

designated banks, normally the Military Banking Facility (MBF), in foreign currency and/or United States (US) dollars. AFSVA/FMNTC routinely transfers funds from these designated banks to the principal concentration bank or establishes a process whereby the MBF initiates a transfer to the principal stateside concentration bank. AFSVAFMNTC centrally purchases all foreign currencies or has a pre-arranged agreement with the DoD MBF to purchase funds and deposits the currency into designated foreign currency accounts, to meet base-level requirements.

1.2.4. Disbursements. The Air Force Services Activity, Services Directorate, SSC issues checks/EFTs as required (general) and notifies AFSVA/FMNTB of such check issues (and related transactions) daily. The transactions update the CMIP system, and reduce the issuing NAFIs cash-in-bank CMIP balance at the time the checks are reported to AFFMF. AFFMF maintains an account at the principal concentration bank for clearing of US dollar check issues. At the beginning of each business day, the principal concentration bank transmits a file of checks cleared to AFFMF. AFSVA/FMNTB uses this data to match against the file of outstanding check issues and posts any variances to the CMIP statement for that Date of Business (DOB) being processed.

1.2.4.1. SSC makes all US dollar and foreign currency payments on behalf of the bases and generates the entries to post to CMIP (a few exceptions exist for overseas Value Added Tax (VAT) and other programs). The AFFMF maintains foreign currency bank accounts used to support the requirements in four currencies (Euro, Sterling, Won and Yen).

1.2.4.2. Electronic payments and account creation/setups forms require financial information for processing. Standard templates are provided by AFSVA/FMNTC, for usage organization wide. Forms include Wire Transfer Requests.

1.2.5. Transfers. The CMIP system processes transfers of funds between NAFIs serviced by the same NAF AO. Transfers are primarily used when entries are initially posted to a wrong NAFI/CMIP account, and must be transferred to the correct account. For example, CMIP remittance posts to base's Morale, Welfare, and Recreation (MWR) CMIP account and the funds belong to Lodging. In addition, the SSC uses Cash Transfers (CTs) exclusively to move funds between bases CMIPs and central fund CMIP and MAJCOM(s).

1.2.6. Remittances. Remittances are transactions that are generally posted by FMNTB for base level NAFIs. Examples include P-CARD transactions, deposit validations/adjustments, US Department of Agriculture, Defense Finance Accounting Service, dividends and other miscellaneous receipts.

1.2.7. Related Systems. The SSC sends transactions to AFSVA/FMNTB representing vendor, payroll, Workers' Compensation, Unemployment Compensation, Property/Liability, Aero Club, Temporary Lodging Facility (TLF) assessment, deposits to a Severance Account (SEV) (accumulation of cash to fund future severance of foreign national and CONUS employees), and so forth. Monthly, AFSVA/FMNTB sends SEV statements only to those NAF AOs having accounts. These statements are usually sent by the third business day of each month.



**1.3. Participation in CMIP.** Participation is mandatory for all NAFIs serviced by the SSC and under the jurisdiction of the AFSVA.

1.3.1. With technology advances in the financial industry constant emerging, alternative methods for transaction processing introduced by the Treasury Branch to support DoDI 1015.15 and AFMAN 34-215, *Procedures For the Cash Management and Investment Program* protocols for the collection and consolidation of NAF funds, are approved by FM, with compliance by the NAFIs mandatory.

**1.4. Overdraft CMIP Accounts.** AFSVA/FMNTB takes the following actions when a NAFI goes into an overdraft status:

1.4.1. If no action is taken to correct the overdraft, AFSVA/FMNTB will transfer any savings account balance to cover the overdraft. If there are insufficient funds in the savings account to cover the overdraft, the funds will be transferred from the MAJCOM account by AFSVA/FMNTB to the base NAFI's account. If the NAFI is a lodging fund AFSVA/FMNFL is centrally managing the cash balances; the funds necessary to cover the overdraft will be moved from the Air Force Lodging Fund (AFLF) lodging fund account to the base-level lodging fund by AFSVA/FMNFL.

1.4.1.1. Adds a special announcement to the daily CMIP message to notify the base and AFSVA/FM that a NAFI is in an overdraft status.

1.4.1.2. Contacts the SSC on the same day.

1.4.1.3. Monitors the NAFI for 5 workdays to ensure that corrective action is taken.

1.4.2. If no action is taken to correct the overdraft, AFSVA/FM will transfer funds from the respective Air Force Central Fund CMIP account to the base CMIP account. Air Force Lodging Fund (AFLF) manages all lodging funds and overdrafts will be transferred from the AFLF to the base-level lodging fund.

1.4.3. FM or Base Installation will send a message to FMNTB and SSC informing them of the corrective action taken for the overdraft NAFI's account.

1.4.4. AFSVA/FM determines whether an assessment of pecuniary liability is appropriate according to AFI 34-202, *Protecting Nonappropriated Fund Assets*.

1.4.5. Any CT reported through the CMIP system which would cause a NAFI to go into an overdraft status will be identified during processing and rejected. An error message explaining the reason for rejecting the transaction will be included on the daily CMIP statement. SSC will coordinate rejects and corrective action with the installation and AFSVA/FMNTB.

## Chapter 2

### BANK RELATIONSHIPS

**2.1. Field Banks.** All field banks are designated by AFSVA/FMNTC and are generally located on base, but can be off-base if an on-base bank is not available. The central cashier makes all deposits to their designated field bank unless the base has a waiver to allow the activities to make deposits. A base may have more than one field bank if the base has an off-base site. NAFIs are not authorized to open field bank accounts without a waiver from AFSVA/FMNTC.

**2.2. Field Bank Account Ownership.** The field bank account and monies deposited belong to AFFMF. NAFI claims are against the AFFMF (as their bank) rather than the field bank or other CMIP affiliated banks. Only AFFMF may request bank statements or copies of bank statements from the field bank. These statements are the property of AFFMF and not the individual NAFI or servicing NAF AO. If a field bank attempts to deliver such documents, they should be refused, and the bank instructed to mail them to AFFMF, 2261 Hughes Avenue, Suite 156, Lackland AFB, TX 78236-9854. The AFFMF pays the majority of the bank service fees for the maintenance and usage of the field bank accounts through a combination of compensating balances and fees. However, fees associated with deposit slips, night depository bags, and other special services, if any, are to be paid by the NAFI concerned. If a field bank official should inquire about compensation, notify AFSVA/FMNTC immediately. AFSVA/FMNTC, in turn, will contact the bank.

**2.3. Cash Back Arrangements.** Any arrangement with a field bank to obtain cash for deposited checks is entirely at the risk of the NAFIs involved and must be supported by a deposit ticket which shows the total deposit, less cash received, and net amount deposited. The Resource Manager (RM) makes all cash back arrangements. CMIP participation does not prevent such arrangements, but they should be undertaken only with assurance of proper internal controls. The internal controls should identify all personnel authorized to obtain cash for deposited checks and should require that an individual other than the one receiving the cash validates the deposit ticket received from the bank. Debit advices cannot be used for cash back arrangements.

**2.4. Concentration Banks.** Concentration banks are primary banks to which monies are consolidated in order to optimize the AFFMF's cash management techniques. Concentration banks are not the final depository of all CMIP monies, but are simply agents hired to perform a check clearing and staging function. AFSVA/FMNTC temporarily invests excess funds in many institutions throughout the US pending disbursement. NAF AOs or NAFIs are not to contact a concentration bank. All contact and interactions with a concentration bank are made by AFSVA/FMNTC.

**2.5. Merchant Agreements.** All Merchant Agreements must be approved by AFSVA/FMNT. A Merchant Agreement is a contract with a bank to allow the NAFI to accept Visa/MasterCard, other credit card type or the FSS Gift Card as payment for merchandise or services rendered. Base NAFIs pay all transaction fees associated with these types of accounts.

## Chapter 3

### CMIP ACCOUNTS

**3.1. NAFI Account Numbers.** Each NAFI is assigned a 10-digit CMIP account number. SSC and NAF AO use this number for reporting all banking transactions. The account number is broken down into four segments as follows:

3.1.1. Digits 1-2 = Branch or Service (i.e., Air Force = 57 not included on daily CMIP statements).

3.1.2. Digits 3-5= Base ID.

3.1.3. Digits 6-7= NAFI.

3.1.4. Digits 8-9= Site.

3.1.5. Digit 10= Check Digit (ensures authenticity).

3.1.6. FMNTB provides SSC, base, and AFSVA/FM new CMIP account numbers.

**3.2. Daily Statements.** The CMIP system generates a daily banking statement which represents the NAFIs cash-in-bank. The statements are forwarded to a computer server administered by SSC and distributed to the NAF base liaison e-mail addresses.

**3.3. Payment of Interest.** The interest rate paid to participating NAFIs is set by AFSVA/FM and is based upon the net return of the AFFMF investment portfolio. NAFIs earn interest based upon the month-to-date average balance, compounded monthly.

**3.4. Posting of CMIP Interest Earned.** The interest earned for the prior month is posted to the CMIP statement on the first business day of the current month. SSC prepares General Ledger Adjustment Form (GLAF) to record accruals.

**3.5. Consolidation or Establishment of NAFIs.** AFSVA/CC approves all requests for consolidation of NAFIs or establishment of a new NAFI. The requesting NAFI provides AFSVA/FMNTB five workdays advance notice to allow time to establish CMIP account numbers and provide conversion instructions. If the NAFI requires a new field bank account, at least 30 workdays advance notice to AFSVA/FMNTC is required.

**3.6. Dissolution of a NAFI.** AFSVA/CC approves requests for dissolution of a NAFI. The requesting NAFI gives AFSVA/FMNTB four workdays advance notice. AFSVA/FMNTB provides dissolution instructions. After the official dissolution date, AFSVA/FMNTB officially closes the NAFI CMIP account when all outstanding checks have cleared the bank and a final deposit validation is performed.

**3.7. MBF Closures/Changes.** Contact AFSVA/FMNTC immediately when notified that your depository bank will close or merge with another bank. NAF AOs will not enter into any agreements to close or open any bank accounts. (See 3.9 for bank account closures.)

**3.8. Opening Field Bank Accounts.** AFSVAFMNTC opens all field bank accounts. The NAF AO notifies AFSVA/FMNTC of the requirement a minimum of 30 days prior to needing the account. Pertinent account information, provided by AFSVA/FMNTC, is exchanged with the field bank official, i.e., account number, bank's routing number, initial deposit slip order, etc. AFSVA/FMNTC provides the field bank with a letter of instruction and all other documentation

required by the bank to establish the account. The bank official may request certain information that can only be furnished by the NAFIs, such as change fund requirements. NAF AO personnel may relay this information to the bank.

**3.9. Closing Field Bank Accounts.** AFSVA/FMNTC closes all field bank accounts. The NAF AO notifies AFSVA/FMNTC when an account is no longer required. AFSVA/FMNTC officially informs the field bank of the closure by letter and transfers any remaining funds to the concentration bank. Upon completion of the final deposit validation, AFSVA/FMNTC deletes the account from the Cash Subsidiary database.

## Chapter 4

### FIELD BANK DEPOSITS

**4.1. General Information Concerning Deposits.** The central cashier makes deposits to designated AFFMF field bank accounts. Deposits are made within one business day of receipt unless written approval to make deposits less often has been granted according to AFI 34-202. Bases making check deposits to the local MBF should include an adding machine tape of all checks in their deposit to support the correct amount and count on the deposit ticket. **(T-0)**

4.1.1. Depositing Checks using the Desktop Deposits Program. When using the Desktop Deposits Program check conversion program provided by the AFSVA/FMNTC, the central cashier scans each check online via specialized check scanning hardware. These checks are converted into electronic transactions and automatically transmitted to the Federal Reserve Bank for collection. The collections from all NAFIs are deposited directly into the US dollar concentration bank account.

**4.2. Ordering Deposit Slips.** The initial order of deposit slips is made by AFSVA/FMNTC when the new account is opened. Thereafter, the NAF AO orders deposit slips directly from the field bank or by contacting AFSVA/FMNTC. The NAF AO is responsible for the payment of their deposit slips. The account title on the deposit slip has "Air Force Financial Management Fund" printed on the front.

**4.3. US Dollar Deposit Reporting.** The Central Cashier records the deposits on the AF Form 1877 with the bank code of "DP". The form is then processed through the SSC and updates general ledger and CMIP. 4.3.1. Reporting Check Deposit under Desktop Deposits. When checks are scanned using the Desktop Deposits Program, the bank code of "OT" is used on AF Form 1877.

**4.4. US Dollar Checks Drawn on Foreign Banks.** On occasion, a customer may present a US dollar check drawn on a foreign bank to an activity for payment of services or goods. These checks are easily identifiable by the bank name printed on the check, and normally the check will not contain the US standard Magnetic Ink Character Recognition (MICR) encoding on the bottom of a check. While the check is written in US dollars, it is considered a "foreign item" since the funds cannot be collected within the Federal Reserve Bank check collection system. Field banks may either process these checks or return them to the NAFI as an "uncollectible item." If the field bank returns the check as an "uncollectible item," the NAFI can forward the check to AFSVA/FMNTB for collection assistance. If the field bank processes the check, the item will be posted as a part of the deposit and then debited back against the account. The field bank will not give credit until the funds have actually been collected from the foreign bank. The collection process can take from several weeks to several months. There is normally a substantial service fee associated with these transactions. AFSVA/FMNTB will pass these charges (when identifiable) to the MWR fund at the base making the deposit. If local commanders direct the acceptance of these checks as a customer service, the NAF AO should implement a charge to offset some or all of the cost of providing this service.

4.4.1. AF Form 1877 (for further instructions, please refer to program training aid, SSC TA-AFSFMS-09). The AF Form 1877 is used to report the consolidated daily deposits to the SSC. Accurate AF Form 1877 is critical to the reconciliation process and used to match the

actual base deposit to the activity revenue reported on the daily AF Form 1876. The Central Cashier consolidates activity deposit information on an AF Form 1877 using the AFSFMS for processing input of 1877.

4.4.2. Requesting Approval. **IMPORTANT:** After all deposits are entered on the AF Form 1877, the central cashier must verify the AF Form 1877, the central cashier must verify the AF Form 1877 to ensure the 1877 total cash and checks equal the total amount from the validated field bank deposit slips. Once completed, the central cashier requests approval from the Resource Manager (RM) or designee. RM or Designee review and approve.

4.4.3. What to do if AFSFMS is down. Bases have up to five days to transmit AF Form 1877. In the event the system is down after five days, bases will initiate manual submission of all field bank deposit slips via [cr.ssc@afsv.net](mailto:cr.ssc@afsv.net) or MyPers Incident. A notice will be sent to the bases' mailbox to notify them when system is operational. Base can then resume with the submission of AF Form 1877.

**4.5. Foreign Currency (FC) Deposit Reporting.** NAFIs are authorized to deposit local currency into the existing AFFMF foreign currency accounts. Personal foreign currency checks are not authorized for deposit. If a vendor check issued in foreign currency is returned, contact AFSVA/FMNTB for corrective action. If the local field bank will not accept foreign currency cash deposits, NAFIs should attempt to exchange the currency for dollars at another MWR activity authorized to sell foreign currency to customers. The exchange eliminates a currency exchange loss at the field bank due to reconversion. Currency that NAFIs are unable to deposit or exchange internally, is converted to dollars, deposited into the AFFMF dollar account, and reported via CMIP in accordance with paragraph 4.3. If a FC is deposited to an existing foreign bank account; report deposit using the "FC" on AF Form 1877. The NAF AO will notify AFSVA/FMNTB by message of all anticipated foreign currency deposits in excess of \$100,000.00, such as those generated by an open house, at least 10 working days prior to the event. **(T-0)**

**4.6. Credit Card Deposit Reporting.** The NAF AO/activity settles each credit card terminal or Point of Sale (POS) system equipment daily and transmits the credit card activity detail to the central credit card processor. The processor releases daily online credit card reports for users to view an electronic bank file which interfaces with AFSFMS. The processor also submits the transactions for payment and two days later provides an electronic settlement file to AFSVA/FMNTB which interfaces with AFSFMS and CMIP. The credit card settlement file in turn updates CMIP and General Ledger.

**4.7. Off-Base Deposit Reporting.** One or more NAFIs may make deposits to more than one bank. An example is a recreation area operating at a remote site and not near the on-base bank. Deposits are made to a bank near the recreation area. In this instance, report deposits as outlined in paragraph 4.3, except use the bank code "BA", "OB" or "OT", designated by AFSVA/FMNTB, on the AF Form 1877.

**4.8. Returned Checks.** All returned checks are returned to AFSVA/FMNTB by the US Treasury or Air Force Concentration Bank. The checks are then re-presented electronically for collection on paydays (1st and 15<sup>th</sup>) by the SSC and if unsuccessful the base is then charged for the return check and it is submitted for collection through the Treasury Offset Program (TOP). In the event a returned check is returned to NAF AO by the local bank, the check is to be forwarded to AFSVA/FMNTB who will in turn initiate collection efforts.

**4.9. Debit/Credit Memo Corrections.** All debit/credit memos posted by the field bank are posted to CMIP by AFSVA/FMNTB during the monthly deposit validation process.

## Chapter 5

### CHECK STOCKS AND SIGNATURE REQUIREMENTS

#### **5.1. General Information Concerning Checks.** There are two types of check stock:

5.1.1. General Purpose (vendor and payroll).

5.1.2. Foreign Currency (overseas only).

**5.2. All check types have an 8-digit check number for CMIP reporting purposes.** The first three digits identify the base and the last five digits are the actual check number. Not all foreign currency checks have the complete 8-digit check number printed on the check due to the different banking regulations in each country. If the check number imprinted is less than five positions, zero fill to the left when reporting the foreign currency check issue.

5.2.1. Ordering Check Stocks. SSC orders all laser check stock paper and AFSVA/FMNTC orders all pre-printed check stock (Value Added Tax (VAT), remote site, and foreign currency). OCONUS budgets and pays for designated check stock. Check stocks should be inventoried on a regular basis to ensure accountability, an adequate supply, and accomplishment of reorders in a timely manner. SSC records check numbers in AFSFMS.

5.2.1.1. NAF AOs send check stock reorders by encrypted email to AFSVA/FMNTC using the following format.

5.2.1.2. Check Type Required:

5.2.1.3. Quantity.

5.2.1.4. Last check number on hand.

5.2.1.5. Mailing Address:

5.2.1.6. Continental United States (CONUS) – United Parcel Service (UPS) Physical Street address.

5.2.1.7. Overseas Continental United States (OCONUS – Air Post Office [APO]) addresses.

5.2.1.8. Point of Contact (POC).

5.2.1.9. Commercial Telephone Number (CONUS Only).

5.2.1.10. Defense Switched Network (DSN) Number.

5.2.1.11. Scanned copy of a current, blank check for formatting purposes.

5.2.1.12. After a check order is processed, AFSVA/FMNTC provides the NAF AO a confirmation e-mail. The confirmation contains.

5.2.1.12.1. Check Order Date.

5.2.1.12.2. Check Number Sequence Ordered.

5.2.1.12.3. Approximate Delivery Date.

5.2.1.12.4. New Check Order Verification Instruction.



5.2.2. NAF AO should contact AFSVA/FMNTC if check order confirmation is not received within 15 days of the check order date. This is to ensure check orders are received and processed in a timely manner.

**5.3. Signature Requirements on Checks.** All bank authorized signatory changes must be processed by AFSVA/FMNTC. The maximum number of authorized signatories for each check writing location is five. An additional two signatories is authorized for OCONUS locations for VAT offices located outside of the NAF AO.

**5.4. Signature Changes.** Signature cards for all field banks worldwide are maintained and signatory changes are processed by AFSVA/FMNTC. Requests for bank account signatory changes are submitted by e-mail to AFSVA/FMNTC advising of a signatory change. Requests for changes on the OCONUS DoD Military Banking Facilities (MBF), AFSVA/FMNTC completes the account holder information on the applicable bank's electronic signature card and forwards the signature card to the check writing location who adds the names of the authorized signers as indicated in 5.5.1. and 5.5.2.

5.4.1. US Dollar Check Stock Authorized Check Signers. Check writing locations receive new electronic signature card from AFSVA/FMNTC, types in the name of the new check signer in the authorized check signer block and prints out three copies for each new check signer. Check signer signs all three copies. A cover letter is prepared using the following format:

5.4.1.1. SUBJECT: Change of Authorized Check Signer.

5.4.1.2. Please add/delete/retain the following personnel as authorized signers on the U.S. Dollar Concentration Account.

5.4.1.3. ADD: (Name of new check signer).

5.4.1.4. DELETE: (Name of check signer being removed).

5.4.1.5. RETAIN: (List each authorized check signer, include new check signer, exclude deleted check signer).

5.4.1.6. Email letter and the signature card with the check signer's original signature to AFSVA/FMNTC. Retain the signature card in the Life of the Fund File (LOF).

5.4.2. Foreign Currency Authorized Check Signers. Prepare cover letter as outlined in 5.5.1 and email the cover letter along with the new authorized signer's information to AFSVA/FMNTC. AFSVA/FMNTB

5.4.2.1. New Authorized Signer's Information needed:

5.4.2.1.1. Full Name

5.4.2.1.2. Address

5.4.2.1.3. Social Security Number

5.4.2.1.4. Driver License's Number (State Issued) / Military ID Number

5.4.2.1.5. Date of Birth

5.4.2.1.6. Mother's Maiden Name

5.4.3. AFSVA/FMNTC prepares the new signature card and provides the information to the MBF for update. Once the signature card is ready, AFSVA/FMNTC will notify the installation to have all (new and current) authorized signers visit the MBF to sign the new signature card. Once all signers have signed, the authorized signers are valid.

**5.5. Check Numbering.** Issue all checks in numerical order.

**5.6. Reporting US Dollar General Checks.** Check issue disbursement requests flow from the base to the SSC who in turn issues the check and updates general ledger and decreases the base CMIP account.

**5.7. Reporting US Dollar Void Checks.** If a check is spoiled during preparation or voided prior to issue, the SSC generates a Check Void (CV) in AFSFMS and sends an email to AFSVA/FMNTB for validation and ensure CV to flow to CMIP using the banking system.

**5.8. Stop Payment Action, US Dollar Checks.** AFSVA/FM or SSC submits a stop payment request and submits a Stop Payment Request form to AFSVA/FMNTB in the following format:

5.8.1. Request Date.

5.8.1.1. Requested By.

5.8.1.2. Check Number.

5.8.1.3. Date of Check Issue.

5.8.1.4. Payee Name.

5.8.1.5. Check Amount.

5.8.1.6. Reason for Stop Payment.

5.8.2. AFSVA/FMNTB makes the inquiry to see if the check is paid or outstanding. If the check is paid, the paid check information is provided and no action is taken. If the check is outstanding, a stop payment is initiated. On the following business day, another check inquiry is initiated to make sure the check did not pay overnight. Once the stop payment process is complete, FMNTB notifies SSC to generate a CV. The CV flows through CMIP and credits the check amount back to the check issuing CMIP account and removes the check from the outstanding check file.

**5.9. Foreign Currency.** Foreign currency checks pay against foreign currency disbursement accounts for employee payroll, vendor and construction payments. AFSVA/FMNTC purchases all foreign currency to meet daily usage. Unusually large requirements such as employee bonuses, fixed asset purchases, and construction payments require additional foreign currency. Ten days prior to disbursing unusually large disbursements, the NAF AO notifies AFSVA/FMNTC of the forthcoming payment to ensure adequate funds are available to preclude a bank overdraft. Overdrawn accounts incur additional expense and are not an acceptable banking practice.

**5.10. Reporting Foreign Currency Checks.** Foreign currency check issue requests flow from the base to the SSC and updates general ledger and decreases the base CMIP account.

**5.11. Reporting Foreign Currency Void Checks.** If a check is spoiled during preparation or void prior to issue, SSC generates a CV which flows to CMIP.

**5.12. Stop Payment Action, Foreign Currency Checks.** Authorized NAF AO personnel may initiate stop payment actions through the local MBF or bank, or provide the following information in email to AFSVA/FMNTB. After placing the stop payment, provide the stop payment information to SSC and FMNTB in the following format:

5.12.1. Stop payment Date.

5.12.1.1. Check issue Date.

5.12.1.2. Payee Name.

5.12.1.3. FC check amount.

5.12.1.4. Stop payment Reason.

5.12.1.5. Full 8-digit check number.

5.12.2. The SSC places a CV in AFSFMS. After the void is completed an email will be sent to FMNTB to void the check which will credit the check dollar value back to the check issuing CMIP account and remove the foreign currency check from the outstanding check file.

**5.13. Corrections to Check Issue and Void Transactions Reported.** AFSVA/FMNTB makes all corrective actions on check issues or check voids. Corrective actions relating to dollar amounts appear as remittances on the daily CMIP statements. The FM, SSC or NAF AO requests corrective action by sending a message containing the following information to FMNTB:

5.13.1. Date of CMIP statement on which the error occurred.

5.13.2. Full 8-digit check number.

5.13.3. Correct check information.

5.13.4. Net adjustment to check, when increase or decrease is correcting dollar value of check. When correcting FC checks, net adjustment to dollar equivalent amount and foreign currency amount is required.

**5.14. Foreign Currency Accommodation Sales.** The NAFIs make accommodation sales of foreign currency at a rate no more favorable than the rate of accommodation exchanges currently charged by the MBF for individual customers. Purchase of foreign currencies is made using US dollars.

## Chapter 6

### INTER-NAFI DOLLAR TRANSFERS

**6.1. Dollar Transfers.** A base may only transfer funds between NAFIs within their same base. The AFSVA/FM may transfer funds between bases/MAJCOMs or transfer funds from/to the MAJCOM to their bases.

6.1.1. Transferring Funds between NAFIs within the Same Base. The NAF AO enters the dollar amount, the accounting string, and the FROM/TO CMIP account numbers in electronic cash transfer form. The entry generates a “TR” bank code, updates general ledger and flows directly to CMIP to transfer the funds between CMIP account numbers.

6.1.2. Transferring Funds between Bases. A NAF AO may request transfers from their base to another base through AFSVA/FMNTB. The base may request the form by email. AFSVA/FMNTB enters the dollar amount, the accounting string, and the FROM/TO CMIP account numbers in AFSFMS. The entry generates a funds transfer, updates general ledger and flows directly to CMIP and transfers the funds between the bases’ CMIP accounts. The remitting base (not the receiving base) sends an e-mail transfer request to AFSVA/FMNTB with a copy to SSC using the following format:

6.1.2.1. SUBJECT: Dollar Transfer

6.1.2.2. TRANSFER AMOUNT:

6.1.2.3. TRANSFER FROM: (CMIP Account Number)

6.1.2.4. TRANSFER TO: (Base and NAFI)

6.1.2.5. TRANSFER DESCRIPTION:

6.1.2.6. REMITTING BASE TRANSFER ACCOUNTING STRING:

6.1.2.7. RECEIVING BASE TRANSFER ACCOUNTING STRING:

6.1.2.8. AFSVA/FMNTB will manually transfer the funds between CMIP accounts on the Date of Business requested.

**6.2. AFLF.** AFLFs withdraw and allocate funds to/from a base’s lodging fund.

## Chapter 7

### CMIP REMITTANCES

**7.1. General Information on Remittances.** Remittances are CMIP transactions between a base NAFI, MAJCOM NAFI, Central Fund NAFI, or the AFFMF. Examples of remittances are retirement or group insurance contributions, insurance payments, loan repayments, DP validations, assessments, Automated Clearing House (ACH) debits/credits posted to the main concentration bank account, check and deposit corrections, and automated reimbursement for approved capital expenditure projects.

**7.2. Recording Remittances.** Remittances initiated from base-level NAF AOs, MAJCOMs, SSC or AFSVA/FM appears in the remittance column of paragraph 1 of the daily CMIP Statement. Paragraph 2 of the daily CMIP Statement provides a remittance description. Upon receipt of the statement, SSC will increase or decrease General Ledger Account Code (GLAC) 1010000, Cash in Bank, as indicated, unless it has already been recorded in the general ledger. If already recorded, verify that the amount and other details are correct. Reverse accruals before recording the actual remittance. In some instances, do not record the DP validation remittance to GLAC 1010000. See Chapter 10.

**7.3. Remittance Processing.** The SSC Payroll is responsible for processing and calculating the following expenses: (1) Group Insurance, (2) Retirement, (3) Workers Compensation and Unemployment, (4) 401K Savings, (5) Payroll. The file is processed and submitted to General Ledger. General Ledger then creates the CMIP entry to charge the base for their share of the expenses. If an error is made in reporting remittances, do not attempt to make any corrections. Notify SSC by MyPers Incident.

**7.4. Automated Reimbursements.** The Automated Reimbursement Account (ARA) module is designed to assist the flow of funds through CMIP for those projects or programs that receive AF support. Each base has a designated ARA number associated with the project type (standard, capital improvement, and small projects). Each ARA number is linked to the installation CMIP number and supporting central fund CMIP number. Initiating a "CT" transaction with the applicable NAFI, correct ARA, and project number generates reimbursement on the DOB following the date of entry into the system. Supporting documentation remains at the base-level NAF AO.

7.4.1. AFSFMS automatically generates the CT for reimbursement when a vendor payment is processed, therefore both payment and reimbursement CTs should reflect the CMIP posted at the same time. If an error occurs and a CT reimbursement rejects in the system, FMNTC researches the cause, advises, and resolves the issue through a manual CT reimbursement action.

7.4.2. Automated reimbursement remittances appear in paragraphs 1 and 2 of the daily CMIP Statement. SSC will record and reflect appropriate general ledger entries in accordance with AFPCAFSVA/FM instructions and in coordination with the installation, see AFMAN 34-214, Procedures for Non-appropriated Funds Financial Management and Accounting. **7.5 Property and Liability.** AFSVA/FM processes the premiums for asset and liability insurance as of 31 December, 31 March, 30 June, and 30 September of each Fiscal Year (FY) using data from the NAF financial statements. The assessments create

negative remittances which appear on the CMIP statement as a decrease to the NAFI CMIP balance.

**7.5. Aircraft Hull Insurance Assessments.** Aero clubs report aircraft status via RCS: HAF-SV (Q) 9495, *Aero Club Operations Report*. AFSVA/FM uses information from the report and process aircraft hull insurance assessments as of 31 December, 31 March, 30 June, and 30 September of each FY.

7.5.1. Assessments are charged as a remittance to the CMIP account on or about the end of the second month following the end of each fiscal quarter. For additional information, see AFMAN 34-214.

**7.6. Aircraft Liability Insurance Assessments.** AFSVA/FM also calculates and processes aircraft liability assessments as described in paragraph 7.5.

**7.7. Temporary Lodging Facility (TLF) Assessment.** Base TLF assessments on occupied units. See AFMAN 34-214, for assessment computation instructions. At End of Month (EoM), SSC automatically receives the assessment file from Defense Lodging System (DLS). SSC will process and post a CT GLAF to AFSFMS and CMIP. Bases not on automated computation will email the GLAC 111 Lodging Daily Reconciliation spreadsheet by the 15<sup>th</sup> of each month to the SSC. SSC will create the CT GLAF to post assessments to general ledger and CMIP.

**7.8. Reimbursable TLF Purchase.** For new TLF construction, the AFLF reimburses the base for the initial furniture and equipment purchase. (See AFMAN 34-214).

## Chapter 8

### REPORTING CMIP TRANSACTIONS

**8.1. General Information on Reporting.** The SSC transmits CMIP banking transactions to FMNTB six times weekly, Sunday through Friday except for holidays and other non-business days.

**8.2. Timing of Transmissions.** Transmit CMIP files No Earlier Than (NET) 0800 CST and No Later than (NLT) 2300 CST on the first business day after DOB being reported.

**8.3. Transmissions Not Received by AFSVA/FMNTB.** When reviewing the CMIP statement, if a day's transmission is not updated, immediately contact AFSVA/FMNTB for further instructions.

**8.4. Dating of Transactions.** The DOB is the day the sale was made, the check was dated, the transfer was made, etc. For deposits, the DOB is the date of the cashier's report. All transactions to cash made or to be made in the general ledger for a given date are reported to CMIP. Saturday's and Sunday's transactions are reported on Monday using Saturday and Sunday DOBs. When a month ends on a weekend, follow reporting instructions in paragraph 9.5. When a holiday falls on a week day, follow reporting instructions in paragraph 9.6. Activities with authorized waivers from daily bank deposits, use the DOB the deposits were made when reporting transactions. The activity must make a deposit at the close of business, the last business day of each month; regardless of dollar amount (see AFI 34-202, *Protection of Assets*).

**8.5. End-of-Month Reporting.** When the last day of the month falls on a weekend follow procedures as outlined below in paragraph 9.5.1 and 9.5.2.

8.5.1. When EOM falls on Saturday. Transmit Friday's and Saturday's DOB on Monday using Friday and Saturday DOBs. For CMIP purposes the EOM transactions are dated the last day of month.

8.5.2. When EOM falls on Sunday. Transmit Friday's, Saturday's, and Sunday's DOB on Monday using Friday, Saturday, and Sunday DOBs. For CMIP purposes the EOM transactions are dated the last day of month.

8.5.3. Holiday Reporting Procedures for CMIP Transactions. When a holiday falls on a weekday, report deposits and cash transfer the following business day using the transaction DOB.

**8.6. CMIP Statements.** The procedures in paragraphs 9.5.1. and 9.5.2. will prevent adjustments to GLAC 7920001 if multiple DOBs are combined into one. The end-of-month GLAC 1010000 balances and financial statements will still match with the CMIP Statements.

**8.7. Banking Files.** The SSC receives all banking transactions from base level daily. The banking file updates the CMIP and other related systems.

**8.8. AFFMF Contact.** When contacting AFFMF concerning CMIP, please use the following address or email:

8.8.1. Mailing Address: AFSVA/FMNTB, 2261 Hughes Avenue, Suite 156, Lackland AFB, TX 78236.

8.8.2. Use DSN 969-7436/7461/7462/7463 to inquire about:

8.8.2.1. Daily CMIP messages.

8.8.2.2. SEV Statements.

8.8.2.3. All questions concerning daily transmissions, DP validations and corrections.

8.8.3. Use DSN 969-7150/7454/7459/7455/7460 to inquire about:

8.8.3.1. Large foreign currency requirements.

8.8.3.2. Check reorders.

8.8.3.3. Opening or closing of field bank accounts.

8.8.3.4. Merchant Agreement Accounts.

8.8.3.5. Bank relations.

8.8.3.6. AAFES dividends.

8.8.3.7. Signature Cards.



## Chapter 9

### DEPOSIT VALIDATIONS

**9.1. Deposit Validations.** The purpose of a deposit validation is to ensure that all deposits, debit and credit memos, and adjustments reported and accepted by AFSVA/FMNTB agree with those posted by the field bank for the same period of time. Upon receipt of the field bank statement, AFSVA/FMNTB compares the deposits, debit and credit memos, and adjustments reported at base level to the entries posted on the field bank statement. Any differences become a net deposit validation variance, which AFSVA/FMNTB will post to the depositing location's account. The deposit validation variances will appear on the depositing locations CMIP statement in the "Remit" column in paragraph 1 and also in paragraph 2 as a line item detail entry with the description, "DP VAL" and date.

**9.2. Explanation of DP Validation Products and Their Use.** AFSVA/FMNTB assembles a deposit validation package for each bank account and emails the NAF Liaison Org Box and SSC. This package contains the following documents:

9.2.1. Bank versus Base Variance Report. See Attachment 2 for an explanation of the data which appears on the report.

9.2.2. Deposit Validation and Recon Process. The AFSVA/FMNTB Cash Subsidiary (Cash Sub) report recaps all deposits reported at base level from the first DOB to the last DOB for the month. Any discrepancies between Cash Sub and the bank statement are reported on the bank deposit validation report. The supporting documentation (bank statements, cash sub report) shows the individual transactions which make up the totals on the cover sheet of the bank deposit validation report. Deposits reported on the last day of the month not posted by the bank until the following month are carried in-transit for the next month's reconciliation.

9.2.3. Probable Variance. If there is a difference in the ending total (line 5) on the Bank Versus Base Variance Report, AFSVA/FMNTB researches the difference and makes a list of the items creating the variance. Upon receipt of the DP validation package, the NAF AO reviews the list created by AFSVA/FMNTB and takes appropriate action. The following are common entries that create a variance and the actions necessary to correct the variance.

9.2.3.1. A base reports an entry in one month and the bank posts the entry in a different month, a variance occurs. For example: A base reported a deposit on 28 September but the bank did not post the deposit to the bank statement until 1 October. The deposit becomes a negative variance in September as a deposit reported by the base and not posted by the bank. In October, the bank posts the deposit and creates a positive variance as a deposit posted by the bank and not reported by the base. These entries are called "wash" items. For this variance, no corrective action is needed. However, the SSC annotates the September variance on AF Form 1736, *NAF Cash Management and Investment Program Account Verification*, until cleared the following month. Wash items should never appear on AF Form 1736, *NAF Cash Management and Investment Program Account Verification*, for more than one month. If research shows a bank error and additional month may pass before the bank makes the correction, the base should set up either a payable or receivable while research is being conducted. Debit and credit memos can also be wash items.

9.2.3.2. A deposit posted by the bank in an amount different than the base reported causes a deposit validation variance. If the difference applies to a NAFI other than the MWRF, the NAF AO notifies the SSC for Fund transfer processing. This will move (increase or decrease, as applicable) the variance from the MWRF of the NAFI affected. If no prior entry has been made, the SSC processes a General Ledger Adjustment Form (GLAF) to update the general ledger cash-in-bank account for the proper NAFI. Follow the same procedures for debit and credit memo variances. If AFSVA/FMNTB research indicates a bank error, it becomes a wash item. The NAF AO shows the field bank the documentation (validated deposit ticket, copy of the bank debt or credit memo) and requests a correction. When the bank makes the correction, it is a part of that month's variance and reverses the original variance. (Fund Transfer eliminates extra transactions. If Funds Transfer is not processed, SSC will record initial CMIP posting to MWRF. The base should not submit another electronic cash transfer which creates more transactions.

9.2.3.3. If the bank posts a deposit and research shows it is a valid deposit that has not been reported, follow the instructions outlined in paragraph 9.2.3.2.

**9.3. FC Deposit Validation (Overseas Only).** Foreign currency deposit validations are performed in the local currency using the same procedures as outlined in 9.1 and 9.2 above. A foreign currency deposit validation variance is posted to CMIP in US dollars using the local currency exchange rate for the DOB the variance is posted to CMIP.

**9.4. Deposit Validation Reconciliation.** SSC reviews and coordinates the deposit validation variances with the depositing NAFI and enters a GLAF to update the depositing NAFI's general ledger, or submits Fund Transfer, if necessary.

**9.5. Transfer between NAFIs.** If a line item variance appearing on the deposit validation belongs to another NAFI (for example, Lodging), follow 9.2.4.2.

## Chapter 10

### RECONCILIATION OF CMIP ACCOUNTS

**10.1. Cash Control Summary Report.** A Cash Control Summary (CCS) report is maintained as described in AFMAN 34-214. The SSC uses an automated CCS in AFSFMS for daily reconciliations of the CMIP balances and the General Ledger cash accounts. When the daily CMIP message is released, AFSFMS extracts the CMIP information and populates the CCS report.

**10.2. End-of-Month Products.** The following products are generated at end of month and distributed by AFSVA/FMNTB as follows:

10.2.1. Outstanding Check Reports. Reports for general and foreign currency checks are produced separately. All checks that have not been paid or processed as paid by the CMIP system and as of the last business day of a given month, are listed in numerical order on the monthly Outstanding Check Report. Monthly, AFSVA/FMNTB reviews the outstanding check report to ensure which checks must be voided via AFSFMS. FMNTB will coordinate with SSC, SVX and FM to void via AFSFMS and banking system. .

**10.3. Verification of Outstanding Check Reports.** AFSVA/FMNTB takes corrective action. Checks will be voided after 120 days if all attempts to contact the payee have been unsuccessful. It is not necessary to place a stop payment on the checks written-off unless a replacement check is to be issued. AFSVA/FMNTB sends a report of Outstanding Checks to FM, SSC, and Bases monthly. At the expiration date of the check the SSC will send an email to the bases with the outstanding check numbers and payees to see if the SSC needs to repay the check to the payee or void the check. Once the information is received from the bases, SSC will contact FMNTB. Once the checks are voided in AFSFMS they will send the banking an email confirming which checks were voided and AFSVA/FMNTB will ensure posting to CMIP has been accomplished.

**10.4. End-of-Month CMIP Account Verification.** SSC must reconcile each NAFI CMIP account at end of month. Use AF Form 1736, to certify CMIP balances reconciled with General Ledger and Cash Control Summary report. Provide justification for any reconciling items. If CT GLAF is required, annotate the transaction date entered into the General Ledger and the date correction will post to CMIP.

**10.5. Adjustments of CMIP Accounts Due to Unreconciled Variances.** While the SSC reconciles the CMIP accounts to the General Ledger daily, variances can occur that cannot be identified. When an unidentified variance occurs, the SSC will take appropriate action to resolve the variance in coordination with AFSVA/FMNTB and other branches affected. SSC will identify the discrepancy and will process a GLAF, Funds Transfer, DP, or OT action.

## Chapter 11

### SEVERANCE ACCOUNTS

**11.1. Programs.** The SEV program is another pooling of resources concept. SEV accounts are similar to CMIP accounts. Although participation in SEV programs is entirely separate from CMIP participation, nearly all SEV deposits and withdrawals are made from and to CMIP accounts.

**11.2. SEV Participation.** SEV participation is mandatory for overseas bases which employ foreign nationals if there is a severance liability. AFSVA/SV may also request that SEV participation be established for CONUS bases as a part of base closure proceedings. The base will email request the accounts by message to AFSVA/FMNTB.

**11.3. Account Numbers.** SEV account numbers are the same as those used for CMIP.

**11.4. Statements.** AFSVA/FMNTB sends the SSC and NAF AO SEV statements at EOM by message. .

**11.5. End-of-Month Products.** AFSVA/FMNTB includes a SEV Recap Summary in the EOM message sent to each NAF AO and SSC. These summaries are further breakdowns of the monthly activity by NAFI, DOB, and type of transaction.

**11.6. Payment of Interest.** The AFFMF calculates and pays interest on SEV accounts monthly in the same manner and at the same rate as used for the CMIP (see paragraph 3.3.). The interest earned for the prior month is posted to the SEV accounts on the first business day of the current month.

**11.7. Deposits.** CMIP participants who wish to deposit funds into a SEV account must send an e-mail to AFSVA/FMNTB requesting funds be transferred from CMIP to SEV. The email is to include, the dollar amount to be transferred, the NAFI the funds are to be transferred from, the DOB of the transfer and the accounting string.

**11.8. Withdrawals.** To withdraw funds from a SEV account send an e-mail request as outlined in 11.7 above.

**11.9. Minimum Balances, SEV Accounts.** The balances of SEV accounts are periodically reviewed by AFSVA/FMNTB and all remaining balances of less than \$10.00 are withdrawn and moved to the CMIP account.

**11.10. MAJCOM Contributions.** MAJCOMs who want to share in the funding of a NAFI's severance liability may do so as outlined in 11.7. above.

## Chapter 12

### DATA REPORTING AND SUBMISSION SYSTEM

**12.1. Data Systems.** CMIP is created from daily reporting from the Bases, SSC and AFSVA/FM. These transactions are provided from input from an interface between Consolidated Activity Cashier's Reports (AF Form 1876) and Total Cash Deposit's (AF Form 1877) (DLS, LTS, ALOHA, QUBICA, AFSFMS).

12.1.1. All bases input their data and submit to AFSFMS. A file is created within ORACLE and creates CMIP.

12.1.2. The information is compiled by NAFI/CMIP account into one file. This file is then pulled the very next business day and processed through to AFSVA/FMNTB for deposits, Check Issues, CT's, and all Cash Transfers using CMIP Program.

12.1.3. The resultant file is then split up by base name and CMIP number, with CMIP Message being distributed to the bases via email.

### **12.2. Files Do Not Transmit.**

12.2.1. Create MyPers Incident and contact SSC for further assistance.

12.2.2. Re-submit AF Form 1876 and AF 1877 via AFSFMS.

## Chapter 13

### OPERATIONS UNDER EMERGENCY CONDITIONS

**13.1. Emergency Notifications.** The Resource Manager shall notify the AFSVA/CC, AFSVA/FM, and AFSVA/SVT, by the most expedient means, of the nature of the emergency conditions. The AFSVA/FM shall designate a support accounting office (and notify AFSVA/FM, AFSVA/SVI and AFSVA/SSC) to ensure the survival and recovery of essential data files, the capability to provide essential support during the emergency conditions, and the re-establishment of operations.

**13.2. Disposition of Currency and Coin.** If conditions require evacuation, disposal or destruction of currencies or coins, or emergency turn-in of funds, overseas field commanders shall follow procedures as specified in AFI 10-213, *Comptroller Operations Under Emergency Conditions*. Transfer US currency and coins to the nearest disbursing officer in exchange for a check drawn on US Treasury or to be held in protective custody using a safekeeping receipt. The check is to be made payable to the Air Force Financial Management Fund and sent to AFSVA/FM for deposit; a brief explanation of the nature of the emergency will accompany the check. However, disbursing officers will not be held accountable should the local currencies or coins be lost or destroyed as a result of the existing emergency.

**13.3. Blank Check Stocks.** If conditions require evacuation, destroy blank check stocks using DD Form 2661, *Spoiled/Canceled Check Record*, as the inventory list. Send the completed DD Form 2661 (original) attesting to the destruction of the checks to AFPC/FMNTB.

GINA M. GROSSO, Lieutenant General, USAF  
DCS, Manpower, Personnel, and Services

**Attachment 1****GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION*****References***

DoDI 101.5, 15, *Enclosure 9, Treasury Management and NAF Investments*

AFPD 34-2, *Managing Nonappropriated Funds*

AFI 10-213, *Comptroller Operations Under Emergency Conditions*

AFI 34-201, *Use of Nonappropriated Funds*

AFI 34-202, *Protection of Assets*

AFMAN 33-363, *Management of Records*

AFMAN 34-214, *Procedures for NAF Financial Management and Accounting*

TA-AFSFMS-09, *NAFDIS 1877 Central Cashier Control Log*

***Adopted Forms***

AF Form 847, *Recommendation for Change of Publication*

AF Form 1876, *Consolidated Cost Center Report*

AF Form 1877, *Central Cashier Control Log*

AF Form 1736, *NAF Cash Management and Investment Program Account Verification*

DD Form 2261, *Spoiled/Control Check Record*

***Abbreviations and Acronyms***

**ACH**—Automated Clearing House

**AF**—Air Force

**AFFMF**—Air Force Financial Management Fund

**AFI**—Air Force Instruction

**AFIF**—Air Force Insurance Fund

**AFLF**—Air Force Lodging Fund

**AFMAN**—Air Force Manual

**AFPC**—Air Force Personnel Center

**AFSVA**—Air Force Services Activity

**AFSVA/FM**—Air Force Services Activity/Financial Management Directorate

**AFSVA/FMNTB**—Air Force Services Activity/Financial Management Treasury Banking Products Section

**AFSVA/FMNTC**—Air Force Services Activity/Financial Management Treasury Cash Operations and Integration Section

**AFSVA/FMNTTP**—Air Force Services Activity/Financial Management Treasury Working Capital and Portfolio Section

**AFSVA/SVTR**—Air Force Services Activity/Services Transformation Revenue Section

**AFSVA/SSC**—Air Force Services Activity/Shared Service Center

**AFSVA/SVX**—Air Force Services Activity/Services Plans and Force Management Directorate

**AFPD**—Air Force Policy Directive

**AFRIMS**—Air Force Records Information Management System

**AFROTC**—Air Force Reserve Officer Training Corp

**AFSFMS**—Air Force Services Financial Management System

**ANG**—Air National Guard

**AO**—Accounting Office

**AP**—Accounts Payable

**APO**—Air Post Office

**ARA**—Automated Reimbursement Account

**CCS**—Cash Control Summary

**CMIP**—Cash Management and Investment Program

**CONUS**—Continental United States

**CT**—Cash Transfer

**DLS**—Defense Lodging System

**DOB**—Date of business

**DoD**—Department of Defense

**DP**—Deposit

**DR**—Disbursement Request

**DSN**—Defense Switched Network

**EFT**—Electronic Funds Transfer

**EOM**—End of month

**EU**—Euro

**FC**—Foreign currency

**FY**—Fiscal year

**GLAC**—General Ledger Account Code

**GLAF**—General Ledger Adjustment Form

**IAW**—In Accordance With

**LOF**—Life of Funds



**LTS**—Lodging Touch System  
**MAJCOM**—Major Command  
**MBF**—Military Banking Facility  
**MICR**—Magnetic Ink Character Recognition  
**MWR**—Morale, Welfare, and Recreation  
**NAF**—Nonappropriated Fund  
**NAFI**—Nonappropriated Fund Instrumentality  
**NET**—Not earlier than  
**NLT**—Not later than  
**OPR**—Office of Primary Responsibility  
**PCARD**—Purchase Card  
**POC**—Point of contact  
**POS**—Point of Sale  
**RCS**—Report Control Symbol  
**RDS**—Record Disposition Schedule  
**RM**—Resource Manager  
**SEV**—Severance account  
**SSC**—Shared Service Center  
**ST**—Pounds Sterling (British currency)  
**TLF**—Temporary Lodging Facility  
**TOP**—Treasury Offset Program  
**TR**—Dollar Transfer  
**TRNDEP**—Deposit In-Transit Report  
**UPS**—United Parcel Service  
**US**—United States  
**USAF**—United States Air Force  
**VAT**—Value Added Tax  
**WN**—Won (Korean currency)  
**YN**—Yen (Japanese currency)

**Attachment 2****EXPLANATION OF AMOUNTS ENTERED ON BANK VERSUS BASE VARIANCE REPORT****A2.1. Section labeled Bank Statement:**

A2.1.1. Line 1 shows total of deposits and credits posted by the field bank, current month.

A2.1.2. Line 2 shows total debit memos (this includes returned checks) posted by the field bank, current month, except for the last day's debit memos. NOTE: If the field bank posts any debit memos on the last business day of the month (last 2 business days for overseas bases) and AFSVA/FMNTB cannot identify that they have been reported, these debit memos are carried forward to be included with the debit memos on line 2 in the following month.

A2.1.3. Line 3 allows space to record any bank adjustments or corrections.

A2.1.4. Line 4 is the net total of deposits and other bank credits, less debit memos and dishonored checks posted by the bank and considered in the current reconciliation, plus or minus any bank adjustments on line 3.

**A2.2. Section labeled Base Reported:**

A2.2.1. Line 1 shows the total (adjusted, if necessary, to account for in transit items) deposits reported and accepted as shown on the monthly deposit report.

A2.2.2. Line 2 shows the total (adjusted, if necessary, to account for in transit items) dishonored checks and bank debit memos reported and accepted as shown on the monthly deposit report.

A2.2.3. Line 3 is for any AFSVA/FMNTB adjustments (if applicable) requested by the base during the month.

A2.2.4. Line 4 is the net total of deposits, less debit memos and dishonored checks, reported and accepted, plus or minus any adjustments on line 3.

**A2.3. Net Variance.** The net variance is the difference between what the bank posted and what the base reported. If the amount on line 4 of the Base Reported section (i.e., Total Net Deposits Accepted) is greater than the amount on line 4 of the Bank Statement section (i.e., Total Net Deposits Posted to Your Bank Statement), the net result is a negative variance. However, if the amount on line 4 of the Bank Statement section is greater than the amount on line 4 of the Base Reported section, the net result is a positive variance.

**Attachment 3****EXPLANATION OF DATA TO BE REPORTED ON AF FORM 1736****A3.1. Explanation of Data:**

A3.1.1. Line 1. Enter the balance shown on the CMIP statement as of the last day of the month.

A3.1.2. Line 2. Enter the net of 2a, 2b, 2c, 2d, 2e, and 2f. These are transactions posted to the General Ledger, but not yet recorded in CMIP. These reconciling items are used when a daily transmission during the month is received after the last DOB for the month.

A3.1.3. Line 3. Enter the net of 3a, 3b, and 3c. These lines are to record items which require AFSVA/FMNTB correction. This includes check variances to be reversed and deposit validation items which will "wash" in the following month.

A3.1.4. Line 4. Enter the net of 4a, 4b, 4c, and 4d. These lines are to record rejected transactions by type. Use these lines for entries recorded to cash in bank in the General Ledger and reported, but rejected and not updated on CMIP.

A3.1.5. Line 5. Enter the total of line 1, plus or minus the total of lines 2, 3, and 4. This will be the adjusted CMIP balance.

A3.1.6. Line 6. Enter cash control summary balance.

A3.1.7. Line 7. Enter General Ledger GLAC 1010000 balance.

A3.1.8. Lines 5, 6, and 7 must agree. All reconciling items are shown as an attachment to the Form and are identified by amount, document number, date, cause, and the method and date of correction.